

## Definitions

“*earned income*” is calculated as one of:

- All income earned in the current dues period; or
- All estimated anticipated income earned for the upcoming dues period.

Income **includes**:

- both accounting and non-accounting related income;
- income earned from employment (includes bonus and vacation pay), directors fees and consulting fees; and
- self-employment income (based on net income before taxes - not on gross billings).

Income **excludes**:

- employment insurance, pension income, investment income and disability income.

A committee established by the Board shall make final determinations whenever a dispute exists as to whether a member’s income falls within the CPA definition of earned income.

“*dues period*” is the twelve month fiscal period in respect of which annual membership dues are assessed and is currently from April 1 to March 31.

“*points*” is the result of adding a member’s age (as at April 1 of relevant dues period) to the number of years a member has maintained membership in good standing (commencing member’s original date of admission up to and as at April 1 of the relevant dues period) with any CPA Canada (or legacy) body.

“*RAMD*” is the regular annual membership dues, including both the national (CPA Canada) dues and provincial (CPA Manitoba) dues.

## Regular Member

This category applies to all members who as at April 1 of a dues period:

- Reside in the Province of Manitoba; or
- Reside in another province or country and who do not hold a regular (or equivalent) membership with another CPA Canada body; and
- Have been admitted and maintained as a member in good standing in accordance with the CPA Manitoba Act and Bylaws (or respective legacy body Act and Bylaws).

Regular members are assessed the full annual provincial and national CPA membership dues unless they qualify for exempt, reduced or out-of-country dues as follows:

### Exempt Membership Dues

Members may apply for *Exempt* member dues if they have attained either 80 points or age 65 and earned income is less than 10 times regular annual membership dues (RAMD). Thereafter, such members need not reapply annually but must advise CPA Manitoba of any change in relevant circumstances or contact information and may be subject to additional membership or administration fees if their membership category changes. Full retirement is an example of a situation where members may qualify for *Exempt* dues.

### Reduced Membership Dues

*Reduced* dues (parts i, ii, & iii below) are available to members who qualify under certain “earned income” and “points” criteria as set out below and as illustrated in the Reduced Dues Calculation Chart\*. To qualify, members must reapply annually to demonstrate they meet the criteria for a fee reduction for the relevant dues period. A member may also experience special circumstances that can result in dues relief, often in relation to a temporary leave from work.

- 50% Reduced Dues* - Members whose earned income is less than 35 times the amount of RAMD but more than 10 times RAMD may apply for reduction of 50% of RAMD for that fiscal year;
- 75% Reduced Dues* - Members whose earned income is less than 10 times RAMD may apply for reduction of 75% of RAMD for that fiscal year.
- Special Circumstances* – Members who do not meet the criteria established for a reduced or exempt fee but who are experiencing other special circumstances they believe warrant dues relief, may apply to the Registration Committee for a fee reduction, waiver or other relief consideration.

To apply for *Exempt* or *Reduced* dues, complete the [Exempt/Reduced Dues Application Form](#), and submit by email to [membership@cpamb.ca](mailto:membership@cpamb.ca) or by mail to:

CPA Manitoba  
Attention: Membership  
1675–One Lombard Place  
Winnipeg, MB R3B 0X3

## Out-of-Country Membership Dues

Members whose permanent residence is outside of Canada will be assessed reduced provincial and national dues. The provincial dues reduction percentage will be aligned with the percentage reduction applied by CPA Canada to the national dues (approximately 15%). Out-of-Country members may also apply for exempt or reduced dues if they qualify for the earned income and/or points criteria listed in the Exempt|Reduced Dues above.

## Affiliate Member

An Affiliate membership is available to members who, as at April 1 of a dues period, maintains Regular Member status or the equivalent in another CPA Canada body. Such members may apply annually for the Affiliate Member category for a fee of \$150.

**All Membership dues are subject to applicable taxes.**

## \*Reduced Dues Calculation Chart

	I. Earned Income <10X RAMD	II. Earned Income 10X - <35X RAMD	III. Earned Income > 35X RAMD
80 Points not attained	Pay 25% RAMD	Pay 50% RAMD	Pay 100% RAMD
80 Points or Age 65, whichever comes first	Exempt from RAMD		

**Illustrative examples of Reduced Dues Calculations**, using \$1,015 as regular annual member dues:

		Analysis	Conclusion
Example #1	Member A, 55 years old, member since 1996 (25 years), fully retired with \$0 earned income.	<ul style="list-style-type: none"> <li>Earned income &lt; 10 times RAMD, therefore column I in chart applies.</li> <li>Points calculation = 55+25= 80 points. Therefore 80 points attained.</li> </ul>	Member A is Exempt from RAMD
Example #2	Member B, 55 years old, member since 2001 (20 years), fully retired with \$0 earned income.	<ul style="list-style-type: none"> <li>Earned income &lt; 10 times RAMD, therefore column I in chart applies.</li> <li>Points Calculation = 55+20= 75 points. Therefore 80 points not attained.</li> </ul>	Member B pays 25% of RAMD
Example #3	Member C, 50 years old, member since 1996 (25 years), semi-retired with \$30,000 earned income.	<ul style="list-style-type: none"> <li>Earned income &gt; 10 times but &lt; 35 times RAMD, therefore column II in chart applies.</li> </ul>	Member C pays 50% of RAMD
Example #4	Member D, 35 years old, member since 2011 (10 years), on a temporary leave and working part-time with \$8,000 anticipated earned income.	<ul style="list-style-type: none"> <li>Earned income &lt; 10 times RAMD, therefore column I in chart applies.</li> <li>Points Calculation = 35+10= 45 points. Therefore 80 points not attained.</li> </ul>	Member D pays 25% of RAMD
Example #5	Member E, 70 years old, member since 1996 (25 years) fully employed with \$100,000 earned income.	<ul style="list-style-type: none"> <li>Earned income &gt; 35 times RAMD, therefore column III in chart applies.</li> </ul>	Member E pays 100% of RAMD
Example #6	Member F, 65 years old, member since 2011 (10 years), semi-retired with \$8,000 earned income.	<ul style="list-style-type: none"> <li>Earned income &lt; 10 times RAMD, therefore column I in chart applies</li> <li>Points Calculation = 65+10= 75 points. Therefore 80 points not attained, however Member is 65 years old.</li> </ul>	Member F is Exempt from RAMD